



Air Pollution Vehicle Parts Exempt from State Sales Tax

Air Pollution Control Program fact sheet

2/2009

On Aug. 28, 2008, an amendment to state statute 144.030.2 (14), RSMO became effective. This amendment affects the vehicle parts and vehicle repair industry statewide.

Since March 30, 2003, the following replacement vehicle parts are exempt from state sales tax:

- Air injection parts, air pumps check valves, smog pumps.
- Catalytic converters (universal converters, direct fit converters, converter kits).
- Exhaust gas recirculation, or EGR, valves.
- Evaporative canisters and canister purge valves.
- Positive crankcase ventilation, or PCV, valves.

When purchasing the above vehicle parts, the customer is not required to fill out a form or application. The parts are automatically exempt from state sales tax. However, the retailer or installer must indicate on the invoice what parts were sales tax exempt and what parts were not exempt. The retailer must also retain copies of these invoices for five years for audit purposes.

For a copy of, or questions about, this statute, contact the Missouri Department of Natural Resources' Air Pollution Control Program at 573-751-4817.

Does the statute exempt replacement vehicle parts that perform the same function, but have a different name?

Yes, this statute exempts the state sales tax on any vehicle part that serves the equivalent function to a part that is listed in the rule. For example, some PCV valves are not true valves (open vs. shut), but orifice restrictors (wide vs. narrow). Such PCV orifice restrictors are sales tax exempt.

Are sensors that provide inputs to the vehicle parts listed in the statute exempt from state sales tax?

No, this statute does not exempt the state sales tax on any vehicle sensors (e.g., oxygen sensor, throttle position sensor, etc.) that provide feedback to the vehicle's computer in order to control emissions.

However, if the sensor cannot be sold or installed separately from the replacement vehicle part that is sales tax exempt (e.g., the Differential Pressure Feedback EGR sensor and the EGR valve on Ford vehicles), then both should be considered sales tax exempt.

Does the statute exempt testing equipment used to diagnose the functionality of vehicle emission control components and systems?

No, this statute does not exempt state sales tax from vehicle diagnostic equipment that can be used for other purposes besides reducing pollution, e.g., five-gas analyzers. However, vehicle diagnostic equipment that can be used solely for the purpose of preventing or reducing vehicle

pollution may be considered sales tax exempt. The Department of Revenue will evaluate each such application on a case-by-case basis.

Who do I contact for more information about this rule?

All questions about sales tax procedures or enforcement should be addressed to the Missouri Department of Revenue's Division of Taxation and Collection at 573-751-2836. All other questions and comments concerning this statute should be addressed to the Missouri Department of Natural Resources' Air Pollution Control Program at 573-751-4817.

For more information

Missouri Department of Natural Resources

Air Pollution Control Program

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